

STREET FINANCING OPTIONS REVIEW -- FINANCE WORK GROUP SCORE SHEET

	Currently Authorized				Requiring Further Authorization		
Evaluation Criteria	G.O. Bonds	Hwy. Alloc. Bonds	City Wheel Tax	Occup. Tax: Fuels	Sales Tax: Gen.	City Wage Tax	Assessment Dists.
1. User Fee Based – Fees paid by those who use the system/service	3.00	3.86	4.71	4.79	2.62	2.92	3.57
2. Deductibility – Fees/taxes can be deducted from income tax obligation	5	1	1	1	1	5	1
3. Ease of Approval - Relatively easy to put fee/tax in place because it is already authorized	3.14	4.43	3.86	3.64	2.25	1.50	3.62
4. Broadly Base – Paid by wide range of users, including non-Lincoln residents	3.36	3.23	3.14	4.36	4.50	3.83	2.54
5. Application Ease – Collection and enforcement system easy to establish	5.00	4.50	4.71	3.71	4.31	3.31	3.57
6. Stability of Source – Would be a predictable and steady revenue source	4.79	4.00	4.50	3.86	3.62	4.00	3.64
7. Progressive Tax/Fee – Would be considered progressive tax/fee (i.e., not regressive)	5	1	1	1	1	5	5
8. Bondable – Revenue source would be available for bonding purposes	5	5	1	1	1	NA	5
9. Amount of Revenue – Provides potential for large sums of revenue	4.21	4.15	2.93	3.07	4.00	3.67	2.46
10. Public Policy – Politically acceptable & easy to understand	4.07	4.00	3.71	3.71	3.38	2.15	3.43
Overall Rating	4.26	3.52	3.06	3.01	2.77	3.49	3.38
Rating without Pre-assigned Ratings for No. 2, 7, & 8	3.94	4.03	3.94	3.88	3.53	3.06	3.27

Rate on a scale of 1 to 5: “1” meaning is a low match with the Criteria or is not likely to occur; and, up to “5” meaning is a high match with the Criteria or is likely to occur. (“Rating” use for Items No. 2, 7, and 8 were “5 = yes” and “1 = no”)